



City of Wyandotte 5-Year Financial Forecast General Fund

July, 2014

Prepared By: Department of Financial & Administrative Services

**CITY OF WYANDOTTE
FIVE YEAR FINANCIAL MODEL – GENERAL FUND
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EXECUTIVE SUMMARY

PROJECT BACKGROUND

In 2003, Plante & Moran was retained to assist in the update of the City's five year financial model for the General Fund. Plante & Moran's report was dated June 2003. Since then, the Finance Department has updated the model with the most recent financial information available and will continue to update the model annually.

PROJECT SCOPE

The analysis and update of the financial model provide the City with the following:

- In-depth estimation of future financial conditions
- Financial "framework" from which to evaluate the ongoing financial condition of the City
- A basis for identifying areas of greatest concern and devising fiscal strategy
- An automated tool to facilitate the analysis of various financial and operational scenarios and approaches

The model has been updated using the best available information concerning financial trends and current conditions. Changes in economic conditions and regulatory provisions could have a significant impact on the model. The model was updated using certain key assumptions and should not be evaluated without a thorough understanding of the assumptions. The assumptions and the accompanying rationale are documented in the General Assumptions section of this report. These assumptions provide a basis for estimating future year's revenues and expenditures. The underlying assumptions used in the forecast are likely to change and the revenues and costs projected are likely to differ from actual amounts.

UTILIZING THE FINANCIAL MODEL

The financial model has been developed as an automated spreadsheet program. As such, it provides the City with the ability to test alternative financial scenarios related to both revenues and expenditures.

ITEMS NOT ADDRESSED IN MODEL

TERMINATION BENEFITS

The City is liable for significant payments of accumulated sick and vacation benefits when staff terminate their employment with the City. The City is aware of the dates when various staff members are eligible to retire; however, their actual retirement could take place several years later. In addition to normal retirement, staff also leave for other reasons and would be eligible to take a portion of their accumulated benefits with them. As such, it is difficult to predict the amount of sick and vacation benefits that will become payable in any given year. Potential payouts have not been reflected in the model due to the uncertainty of these events.

CHALLENGES AHEAD

This projection estimates that the City will continue to face challenges as it struggles to maintain its current sound financial condition. There are many uncertainties related to major revenue sources, most specifically State Shared Revenue and property tax revenue, which could impact the City's financial condition.

STATE SHARED REVENUE

For the purpose of this analysis, state shared revenue was assumed based on the information distributed by the State which included increases in both constitutional revenue sharing and an increase in the replacement revenue implemented as a result of the elimination of the EVIP program. State revenue was assumed to increase 2% annually throughout this model.

PROPERTY TAXES

Determining the annual increase or decrease in tax assessments is difficult to estimate at this time. Recent years have shown drastic reductions in property tax revenues which resulted in a loss of 40% of the City's tax base since 2006. The reduction in property values appears to be stabilizing with the current year indicating a small increase (less than 10%). Regardless, the growth of property tax revenues has been muted for a number of years due to the effects of the passage of Proposal A in 1994, as well as stipulations related to the Headlee amendment. For purposes of this analysis, property tax revenues have been assumed to increase 3.0% for the last three (3) projected years of this model. The projected 2015 FY amounts are based on the actual assessment values received from the City Assessor's Office.

RETIREE HEALTH CARE

The cost of retiree health care has quadrupled since 1997. No relief appears to be on the horizon and future budgets will continue to be adversely affected due to these costs. The City has recently eliminated retiree health care coverage for all newly hired employees.

PROJECT SUMMARY

The results of the analysis should be considered within the appropriate context. Essentially, the financial results for future fiscal years should be viewed only as financial estimates, derived from the best available financial information at this particular point in time. Considered in this light, the financial plan provides a benchmark from which to monitor and evaluate ongoing financial trends and results.

For purposes of the General Fund, the level of projected fund balance is typically used as the most common indicator to measure financial strength. In general, a level fund balance indicates a stable financial condition. A fund balance projected as decreasing or negative indicates a situation whereby the City will have to monitor the financial situation closely in the coming years.

GENERAL ASSUMPTIONS AND INFORMATION

- Historical data for fiscal year 2013 was taken from the City's audited financial statement.
- The 2014 projections represent the amended budget adopted by Council through July 14, 2014.
- The 2015 projections represent the budget proposed to the City Council herein.

Revenue:

1. Assumed 2% increase in State Shared Revenue throughout the last three (3) years of the model.
2. Property Taxes:
 - a. Assumed the composition of the tax levy remained consistent with the actual millage rates levied in 2014 with the inclusion of the additional 1.25 operating mills that are derived from the 3.0 mills approved on May 6, 2014 for a five-year period.
 - b. Assumed an increase of 3.0% annually in the City's taxable value over the timeframe of the model.
 - c. Assumed each annual Headlee reduction equal to the July 2014 reduction fraction.
 - d. Assumed annual TIFA and DDA sharing agreement revenues to be shared at the maximum allowed by law without loss of tax increment capture from other taxing jurisdictions. Note that beginning in the 2011 Fiscal Year, the city will be receiving 100% of its operating levies as the tax increment districts will no longer be capturing any portion of the general operating tax levy.
3. Other projections of non-major revenue and expenditure amounts are driven off of inflationary increases from the proposed 2015 budget. Readers should refer to Appendix C for more details on these assumptions.

Expenditures:

1. Projected pension expenditures are included within each department for each year.
2. The City has assumed that it will retain the same number of employees in all departments throughout the forecasted period. This employee count was taken from the current staffing level proposed in the 2015FY budget.

3. Estimated Fringes & Other Compensation are based on an overall percentage of base salary. In addition, a 3% annual increase in health insurance costs has been forecasted based on historic trends.
4. Property and Liability Insurance costs are expected to stabilize to inflationary increases throughout the life of the model.
5. Future inflation has been assumed at a level equal to the Congressional Budget Office's projection of the Consumer Price Index.
6. Capital Outlay Assumptions:
 - a. No financial resources are expected to be available from the Capital Equipment Fund or Public Improvement Fund. Consequently, all expenditures previously budgeted from these funds are included in the model as expenditures of the General Fund.
7. Assumed Retiree Health Benefits will be paid from General Fund for all years included in the model. Retiree healthcare benefits are forecasted to increase 5% annually over the life of the model. In addition to the contribution made by the General Fund, it is assumed that investment earnings from the Retiree Health and Life Reserve of the Retirement System will also be used to satisfy the annual cost of retiree healthcare benefits. It is also anticipated that some principal of the Retiree Health and Life Reserve may also be used.
8. Annual estimated wage rate increases are assumed to be effective the first day of the fiscal year. City contracts usually provide for rate increases to be effective February 1 or October 1. The wage increases included in the model are derived from the collective bargaining agreements or from council resolutions addressing these issues for non-union employees. There is no general wage increases included in the model. Note that the majority of the collective bargaining agreements expire on December 31, 2015.
9. Increases in the defined benefit pension contribution are assumed at 0% per year. This assumption is made due to the defined benefit plan being closed for new participants. In addition to the pension contribution made by the General Fund, it is assumed that investment earnings from the Endowment Reserve of the Retirement System will also be used to satisfy the actuarially-determined required contribution to the system. It is also anticipated that some principal of the Endowment Reserve may also be used. See Appendix D for additional information on this assumption.
10. Transfers out of the General Fund represent monies collected through property taxes that are transferred to other funds. Transfers are reflected on their own line.

City of Wyandotte
Five Year Financial Model - General Fund
Historic and Estimated Financial Operations

With 3.00 Mill Supplemental Millage (2015FY - 2019FY)
 NO NSP Activity

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Revenue Category						
Property Taxes	9,198,938	8,873,684	9,705,494	9,748,611	9,932,588	10,122,084
Penalties & Interest	127,717	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:	487,193	413,050	468,500	473,185	477,918	482,697
State Shared Revenue:	2,716,037	2,688,944	2,872,067	2,928,928	2,986,927	3,046,085
Grant Revenue	102,908	307,572	226,726	0	0	0
Charges for Services & Fees	5,127,245	5,444,806	5,524,650	5,579,897	5,635,696	5,692,053
Miscellaneous (including Transfers In)	3,316,441	3,720,124	3,699,874	3,737,886	3,776,849	3,816,786
	21,076,479	21,568,180	22,617,311	22,591,507	22,936,053	23,288,932
Expenditure Category						
Mayor and Council	119,884	115,128	111,994	113,313	114,669	116,061
District Court	917,629	953,679	949,124	946,836	954,120	961,600
Financial Services	576,818	563,683	570,268	574,016	577,874	581,845
Information Technology	115,160	157,641	169,977	170,737	171,520	172,326
General Government Administration	1,440,496	1,290,615	1,329,200	1,362,430	1,396,490	1,431,403
Clerk	267,435	266,061	273,920	275,739	277,607	279,528
Assessor	177,319	397,510	399,571	407,802	416,240	424,895
Treasurer	135,756	147,092	151,384	152,565	153,773	155,012
Police Department	4,444,945	4,880,839	5,071,174	5,086,783	5,126,355	5,167,038
Civil Defense	2,354	6,765	6,600	6,728	6,858	6,992
Downriver Central Dispatch	805,443	873,241	886,159	898,073	908,263	918,737
Downriver Animal Control	151,308	178,191	183,128	161,570	162,540	163,539
Fire Department	3,190,836	3,632,409	3,666,135	3,712,157	3,620,366	3,627,479
Engineering and Building	1,014,585	1,096,601	1,137,312	1,146,375	1,155,688	1,165,258
DPS	2,628,694	2,919,961	2,968,704	2,976,525	2,984,581	2,992,878
Recreation Department	507,686	476,496	462,077	456,065	459,901	463,835
Swimming Pool - Rec	11,562	13,642	13,742	13,773	13,804	13,836
Yack Ice Arena - Rec	341,270	352,323	350,478	354,732	359,094	363,568
Youth Assistance	42,989	43,982	47,059	47,469	47,891	48,325
Museums & Marketing	193,562	205,748	209,406	211,128	212,897	214,717
Zoning Board of Appeals	2,924	4,381	4,381	4,491	4,604	4,719
Planning Commission	23,271	24,306	14,306	4,665	4,783	4,903
Building Board of Appeals	402	1,690	1,690	1,733	1,776	1,820
Election Commission	39,584	42,965	29,853	30,371	30,901	31,445
Civil Service Commission	5,018	6,430	6,430	6,511	6,593	6,677
Retiree Health Care Insurance	2,168,400	2,300,000	2,700,000	2,835,000	2,976,750	3,125,588
Retiree Health Care	0	0	0	0	0	0
Operating Transfers	1,759,142	801,871	761,924	762,673	777,362	792,492
	21,084,469	21,753,250	22,477,996	22,720,260	22,923,300	23,236,516
Excess of Revenue Over (Under) Expenditures	(7,990)	(185,070)	139,315	(128,752)	12,753	52,417

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Beginning Fund Balance	3,236,583	3,228,593	3,043,523	3,182,838	3,054,085	3,066,838
Total Revenue	21,076,479	21,568,180	22,617,311	22,591,507	22,936,053	23,288,932
Total Expenditures	21,084,469	21,753,250	22,477,996	22,720,260	22,923,300	23,236,516
Excess of Revenue Over (Under) Expenditures	(7,990)	(185,070)	139,315	(128,752)	12,753	52,417
Ending Fund Balance	3,228,593	3,043,523	3,182,838	3,054,085	3,066,838	3,119,255

Reserved Fund Balance	0	0	0	0	0	0
Unreserved Fund Balance:						
Designated	0	0	0	0	0	0
Undesignated	3,228,593	3,043,523	3,182,838	3,054,085	3,066,838	3,119,255
Total Unreserved Fund Balance	3,228,593	3,043,523	3,182,838	3,054,085	3,066,838	3,119,255
Total Fund Balance	3,228,593	3,043,523	3,182,838	3,054,085	3,066,838	3,119,255
Ending Fund Balance as a						
Percent of Current Year expenditures	15.31%	13.99%	14.16%	13.44%	13.38%	13.42%

Appendix A - Estimated General Fund Revenue by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Revenue Category						
Property Taxes						
Tax Levies	8,832,320	8,521,855	9,328,066	9,369,721	9,547,459	9,730,529
Special Levies	53,191	35,000	50,000	50,000	50,000	50,000
Administrative Fee	313,427	316,829	327,428	328,890	335,129	341,555
Total Property Taxes	9,198,938	8,873,684	9,705,494	9,748,611	9,932,588	10,122,084
Penalties & Interest	127,717	120,000	120,000	123,000	126,075	129,227
Business Licenses & Permits:						
License & Permits (451)	38,496	40,550	37,500	37,875	38,254	38,637
Licenses (461)	20,235	15,500	16,000	16,160	16,322	16,485
Permits - Other (471)	199,045	157,000	165,000	166,650	168,317	170,000
Permits - Building (471)	229,417	200,000	250,000	252,500	255,025	257,575
Total Business Licenses & Permits	487,193	413,050	468,500	473,185	477,918	482,697
State Shared Revenue:						
State Shared Revenue	2,686,377	2,659,944	2,843,067	2,899,928	2,957,927	3,017,085
Liquor Licenses	29,660	29,000	29,000	29,000	29,000	29,000
Miscellaneous Grant Revenue	102,908	307,572	226,726	0	0	0
Total State Shared Revenue & Grants	2,818,946	2,996,516	3,098,793	2,928,928	2,986,927	3,046,085
Charges for Services & Fees	5,127,245	5,444,806	5,524,650	5,579,897	5,635,696	5,692,053
Miscellaneous:						
Major Roads	353,000	433,000	433,000	433,000	433,000	433,000
Local Roads	334,000	433,000	433,000	433,000	433,000	433,000
District Court	1,309,300	1,490,724	1,495,474	1,532,861	1,571,183	1,610,463
Investment Income	25,955	50,000	25,000	25,625	26,266	26,923
Other	1,294,185	1,313,400	1,313,400	1,313,400	1,313,400	1,313,400
Total Miscellaneous	3,316,441	3,720,124	3,699,874	3,737,886	3,776,849	3,816,786
	21,076,479	21,568,180	22,617,311	22,591,507	22,936,053	23,288,932
	1,516,262.76	(769,646)				

Appendix A - Estimated General Fund Revenue by Type

ESTIMATION OF PROPERTY TAX REVENUE						
	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Proposal A Limits:						
Assessment Cap Inflation Rate			0.0%	2.5%	2.5%	2.5%
Percent Increase in Real Property SEV			0.0%	1.0%	1.0%	1.0%
Percent Increase in Real Property TV (Cannot exceed lower of 5%, Inflation or SEV increase)			0.0%	3.0%	3.0%	3.0%
New Real Property Additions to TV / Net of Losses			0.0%	0.0%	0.0%	0.0%
Expected Annual Real Property Transfer Rate			0.0%	0.0%	0.0%	0.0%
Personal Property Additions - Net			0.0%	0.0%	0.0%	0.0%
PROPERTY TAX TV ESTIMATION						
Real TV Subject to Per Parcel Assessment	0	0	0	0	0	0
Personal TV	0	0	0	0	0	0
TV Subject to Prop. Transfer Assessment	0	0	0	0	0	0
Total Prior Year TV	0	0	0	0	0	0
Real TV Growth Before Additions	0	0	0	0	0	0
Real Property Transfer SEV Step Up	0	0	0	0	0	0
New Additions to Personal TV / Net of Losses	0	0	0	0	0	0
New Additions to Real TV / Net of Losses	0	0	0	0	0	0
Current Year TV	610,907,900	572,322,129	559,195,760	575,971,633	593,250,782	611,048,305
TIFA and DDA capture	(203,585,917)	(196,079,027)	(192,267,597)	(203,376,524)	(214,818,720)	(226,604,181)
Taxable Value	407,321,983	376,243,102	366,928,163	372,595,108	378,432,062	384,444,125
Headlee Rollback Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Millage Rate:						
Operating - General Fund	13.8038	13.8038	15.0538	15.0538	15.0538	15.0538
Debt Millage	2.5166	2.5166	2.5166	2.5166	2.5166	2.5166
Downriver Sewage Disposal System Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Millage Rate	16.3204	16.3204	17.5704	17.5704	17.5704	17.5704
Amount of Property Tax Levy:						
Operating - General Fund	\$5,622,591	\$5,193,585	\$5,523,663	\$5,608,972	\$5,696,841	\$5,787,345
Debt Millage	1,025,067	946,853	981,327	937,673	952,362	967,492
Downriver Sewage Disposal System Debt	0	0	0	0	0	0
Miscellaneous	548,041	386,427	317,067	317,067	317,067	317,067
TOTAL PROPERTY TAXES LEVIED	\$7,195,699	\$6,526,865	\$6,822,057	\$6,863,712	\$6,966,270	\$7,071,904
TIFA/DDA REVENUE SHARING AGREEMENT (NET)	2,330,837	2,341,326	2,506,009	2,506,009	2,581,189	2,658,625
TOTAL TAX REVENUE	9,526,536	8,868,191	9,328,066	9,369,721	9,547,459	9,730,529

TIFA, LDFA AND DDA TAXABLE VALUES						
	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Growth Rates:						
Market Value Adjustment	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%
Taxable Value						
TIFA District:						
Total District	333,924,607	327,270,563	323,669,517	333,379,603	343,380,991	353,682,420
Base Year	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410	156,299,410
Capture	177,625,197	170,971,153	167,370,107	177,080,193	187,081,581	197,383,010
Downtown Development Authority:						
Total District	47,691,293	46,838,447	46,628,063	48,026,905	49,467,712	50,951,743
Base Year	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573	21,730,573
Capture	25,960,720	25,107,874	24,897,490	26,296,332	27,737,139	29,221,170
Total	\$203,585,917	\$196,079,027	\$192,267,597	\$203,376,524	\$214,818,720	\$226,604,181

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Mayor and Council 100						
Personnel Services	71,679	58,230	58,230	58,230	58,230	58,230
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	16,723	24,492	23,319	23,973	24,646	25,339
Pension	6,441	3,823	3,823	3,823	3,823	3,823
Supplies	435	1,680	1,515	1,553	1,592	1,632
Other Services & Charges	24,607	26,903	25,107	25,734	26,378	27,037
Capital Outlay	0	0	0	0	0	0
	119,884	115,128	111,994	113,313	114,669	116,061

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Mayor and Council		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	Mayor/Council		7	7	7	7	7
Elected	Avg. Salary		2,857	2,857	2,857	2,857	2,857
Category 2	Part-time		0	0	0	0	0
Temporary/Part-time	Avg. Salary		-	-	0	0	0
Category 3	Assistant		1	1	1	1	1
Clerical	Avg. Salary		38,230	38,230	38,230	38,230	38,230
Category 4	Comm. Devel.		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		60.06%	56.99%	58.70%	60.46%	62.28%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	1,500	3,750	2,450	2,511	2,574	2,638
Utilities	\$ Amount	214	480	0	0	0	0
Other	\$ Amount	22,892	22,673	22,657	23,223	23,804	24,399

Capital Outlay							
Chairs	\$ Amount	0	0	0	0	0	0
	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
District Court 136						
Personnel Services	553,192	559,242	557,712	557,712	557,712	557,712
Overtime	305	3,200	3,200	3,200	3,200	3,200
Fringes & Other Comp.	118,422	140,740	126,689	129,590	132,578	135,656
Pension	61,323	48,957	54,233	54,233	54,233	54,233
Supplies	9,910	7,700	8,200	8,405	8,615	8,830
Other Services & Charges	147,069	166,270	159,420	163,406	167,492	171,679
Capital Outlay	27,408	27,570	39,670	30,290	30,290	30,290
	917,629	953,679	949,124	946,836	954,120	961,600

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
District Court		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1			7	7	7	7	7
Clerical	Total		37,374	38,181	38,181	38,181	38,181
Category 2			1	1	1	1	1
Clerical	Total		36,379	36,379	36,379	36,379	36,379
Category 3			1	1	1	1	1
Elected	Total		45,724	45,724	45,724	45,724	45,724
Category 4			16	16	16	16	16
Temporary/Part-time	Total		13,470	13,021	13,021	13,021	13,021

Overtime							
Category 1	% of Base		1.22%	1.20%	1.20%	1.20%	1.20%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		37.70%	31.79%	32.74%	33.73%	34.74%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		21.51%	21.51%	22.15%	22.82%	23.50%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		8.53%	8.56%	8.81%	9.08%	9.35%
Elected	\$ per Person		0	0	0	0	0
Category 4	% of Base		14.10%	14.39%	14.39%	14.39%	14.39%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,429	4,000	4,000	4,100	4,203	4,308
Utilities	\$ Amount	2,307	1,950	2,500	2,563	2,627	2,693
Professional Fees	\$ Amount	67,380	96,435	94,735	97,103	99,531	102,019
Other	\$ Amount	73,953	63,885	58,185	59,640	61,131	62,659

Capital Outlay							
Vehicles	\$ Amount	0	0	0	0	0	0
Office Equipment	\$ Amount	27,408	27,570	39,670	30,290	30,290	30,290

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
172	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Financial Services						
Personnel Services	359,369	360,558	361,328	361,328	361,328	361,328
Overtime	0	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	128,407	104,545	98,723	102,070	105,518	109,069
Pension	73,265	80,580	92,217	92,217	92,217	92,217
Supplies	0	0	0	0	0	0
Other Services & Charges	15,778	16,000	16,000	16,401	16,811	17,231
Capital Outlay	0	0	0	0	0	0
	576,818	563,683	570,268	574,016	577,874	581,845

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Financial Services		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Director	Avg. Salary		86,881	86,881	86,881	86,881	86,881
Category 2	# FTE		3	3	3	3	3
Clerical	Avg. Salary		39,936	39,936	39,936	39,936	39,936
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	-	0	0	0
Category 4	# FTE		3	3	3	3	3
Temporary/Part-Time	Avg. Salary		11,371	11,628	11,628	11,628	11,628
Category 5	# FTE	treasury	1	1	1	1	1
Temporary/Part-Time	Avg. Salary	allocation	(54,007)	(54,007)	(54,007)	(54,007)	(54,007)

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.67%	1.67%	1.67%	1.67%	1.67%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		30.56%	28.53%	29.38%	30.27%	31.17%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		32.05%	31.07%	32.00%	32.96%	33.95%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-Time	\$ per Person		0	0	0	0	0
Category 5	% of Base		29.83%	28.74%	28.74%	28.74%	28.74%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		38.06%	45.24%	45.24%	45.24%	45.24%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,450	4,500	4,500	4,613	4,728	4,846
Other	\$ Amount	12,328	11,500	11,500	11,788	12,083	12,385

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

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	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Information Technology						
Personnel Services	82,805	112,543	122,052	122,052	122,052	122,052
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	24,074	33,844	35,720	36,480	37,263	38,069
Pension	8,280	11,254	12,205	12,205	12,205	12,205
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	115,160	157,641	169,977	170,737	171,520	172,326

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Information Technology		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		82,805	82,805	82,805	82,805	82,805
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		29,739	39,247	39,247	39,247	39,247
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		32.00%	30.59%	31.51%	32.45%	33.42%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		24.69%	26.48%	26.48%	26.48%	26.48%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Category 1	\$ Amount	0	0	0	0	0	0
Category 2	\$ Amount	0	0	0	0	0	0
Category 3	\$ Amount	0	0	0	0	0	0
Category 4	\$ Amount	0	0	0	0	0	0
Category 5	\$ Amount	0	0	0	0	0	0

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
200						
General Government Administration						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	0	0	0	0	0	0
Pension	0	0	0	0	0	0
Supplies	9,019	10,000	10,000	10,250	10,506	10,769
Other Services & Charges	1,431,477	1,250,615	1,279,200	1,311,180	1,343,959	1,377,558
Capital Outlay	0	30,000	40,000	41,000	42,025	43,076
	1,440,496	1,290,615	1,329,200	1,362,430	1,396,490	1,431,403

ASSUMPTIONS:						
General Government Administration						
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE					
Supervisor	Avg. Salary		-	0	0	0
Category 2	# FTE					
Clerical	Avg. Salary		-	0	0	0
Category 3	# FTE					
Temporary/Part-time	Avg. Salary		-	0	0	0

Overtime						
Category 1	% of Base					
Category 2	% of Base					
Category 3	% of Base					

Fringes & Other Compensation						
Category 1	% of Base					
	\$ per Person					
Category 2	% of Base					
	\$ per Person					
Category 3	% of Base					
	\$ per Person					

Pension						
Category 1	% of Base					
Category 2	% of Base					
Category 3	% of Base					

Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

Other Services & Charges						
Professional Fees	\$ Amount	266,630	272,500	239,000	244,975	251,099
Utilities	\$ Amount	762,267	587,115	552,200	566,005	580,155
Ins & Casulty	\$ Amount	304,406	305,000	350,000	358,750	367,719
Other	\$ Amount	98,174	86,000	138,000	141,450	144,986
	\$ Amount	0	0	0	0	0

Capital Outlay						
Computer Services	\$ Amount	0	30,000	40,000	41,000	42,025
Project 2	\$ Amount					
Project 3	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Clerk 215						
Personnel Services	145,059	144,726	144,726	144,726	144,726	144,726
Overtime	469	502	500	500	500	500
Fringes & Other Comp.	38,890	38,971	37,170	38,285	39,433	40,616
Pension	52,580	53,762	63,424	63,424	63,424	63,424
Supplies	7,348	7,500	7,500	7,688	7,880	8,077
Other Services & Charges	23,088	20,600	20,600	21,116	21,644	22,185
Capital Outlay	0	0	0	0	0	0
	267,435	266,061	273,920	275,739	277,607	279,528

ASSUMPTIONS:	Actual	Budget	Estimated	Estimated	Estimated	Estimated
Clerk	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)						
Category 1	# FTE	1	1	1	1	1
Elected	Avg. Salary	70,117	70,117	70,117	70,117	70,117
Category 2	# FTE	2	2	2	2	2
Supervisor	Avg. Salary	37,305	37,305	37,305	37,305	37,305
Category 3	# FTE		0	0	0	0
Temporary/Part-time	Avg. Salary		-	0	0	0

Overtime						
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.67%	0.67%	0.67%	0.67%	0.67%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation						
Category 1	% of Base	28.85%	27.46%	28.29%	29.13%	30.01%
Elected	\$ per Person	0	0	0	0	0
Category 2	% of Base	25.12%	24.01%	24.73%	25.47%	26.24%
Supervisor	\$ per Person	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0

Pension						
Category 1	% of Base	10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base	62.66%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%

Supplies						
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%

Other Services & Charges						
Auto/Travel/Education	\$ Amount	500	500	500	513	526
Other	\$ Amount	22,588	20,100	20,100	20,603	21,118

Capital Outlay						
Office Equipment	\$ Amount	0	0	0	0	0
Project 2	\$ Amount					

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Assessor 209						
Personnel Services	64,573	47,021	47,021	47,021	47,021	47,021
Overtime		399	400	400	400	400
Fringes & Other Comp.	36,694	24,665	23,689	24,400	25,131	25,885
Pension	31,002	23,144	27,680	27,680	27,680	27,680
Supplies	0	3,600	2,500	2,563	2,627	2,693
Other Services & Charges	44,378	291,571	289,571	296,810	304,230	311,836
Capital Outlay	671	7,110	8,710	8,928	9,151	9,380
	177,319	397,510	399,571	407,802	416,240	424,895

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Assessor		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		12,000	12,000	12,000	12,000	12,000
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		35,021	35,021	35,021	35,021	35,021
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		1.14%	1.14%	1.14%	1.14%	1.14%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		59.91%	59.91%	61.71%	63.56%	65.46%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		49.90%	47.11%	48.53%	49.98%	51.48%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	1,307	4,100	3,000	3,075	3,152	3,231
Contractual Services	\$ Amount	26,667	260,000	264,000	270,600	277,365	284,299
Other	\$ Amount	16,404	27,471	22,571	23,135	23,713	24,306

Capital Outlay							
Assesment Software	\$ Amount	0	6,210	6,210	6,365	6,524	6,687
Office Equipment	\$ Amount	671	900	2,500	2,563	2,627	2,693
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Treasurer 253						
Personnel Services	63,836	63,398	63,398	63,398	63,398	63,398
Overtime	0	500	500	500	500	500
Fringes & Other Comp.	11,686	17,338	16,752	16,774	16,796	16,820
Pension	18,113	20,556	24,434	24,434	24,434	24,434
Supplies	1,419	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	40,701	42,800	43,800	44,896	46,018	47,168
Capital Outlay	0	1,000	1,000	1,025	1,051	1,077
	135,756	147,092	151,384	152,565	153,773	155,012

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Treasurer							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Elected	Total		6,000	6,000	6,000	6,000	6,000
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	-	0	0	0
Category 3	# FTE		1	1	1	1	1
Temporary/Part-time	Avg. Salary		9,568	9,568	9,568	9,568	9,568
Category 4	# FTE	treasury	5	5	5	5	5
Temporary/Part-time	Avg. Salary	allocations	9,566	9,566	9,566	9,566	9,566

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		1.05%	1.05%	1.05%	1.05%	1.05%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Elected	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.88%	8.12%	8.36%
Clerical	\$ per Person		0	0	0	0	0
Category 4	% of Base		33.76%	32.53%	32.53%	32.53%	32.53%
Temporary/Part-Time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		42.98%	51.09%	51.09%	51.09%	51.09%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	513	1,300	1,300	1,333	1,366	1,400
Postage	\$ Amount	27,062	30,000	30,000	30,750	31,519	32,307
Other	\$ Amount	13,126	11,500	12,500	12,813	13,133	13,461

Capital Outlay							
Office Equipment	\$ Amount	0	1,000	1,000	1,025	1,051	1,077
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Police Department 301						
Personnel Services	2,182,422	2,226,449	2,316,664	2,316,664	2,316,664	2,316,664
Overtime	173,362	102,000	172,000	172,000	172,000	172,000
Fringes & Other Comp.	638,762	796,500	788,338	811,893	836,154	861,143
Pension	1,083,227	1,176,130	1,173,757	1,173,757	1,173,757	1,173,757
Supplies	3,664	4,605	4,500	4,605	4,720	4,838
Other Services & Charges	351,336	490,305	445,415	456,551	467,964	479,663
Capital Outlay	12,171	84,850	170,500	151,313	155,096	158,973
	4,444,945	4,880,839	5,071,174	5,086,783	5,126,355	5,167,038

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Police Department		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		95,014	95,014	95,014	95,014	95,014
Category 2	# FTE		1	1	1	1	1
Director	Avg. Salary		79,426	79,426	79,426	79,426	79,426
Category 3	# FTE		2	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		72,436	72,436	72,436	72,436	72,436
Category 4	# FTE		4	3	3	3	3
Lieutenants/Sergeants	Avg. Salary		51,946	67,336	67,336	67,336	67,336
Category 5	# FTE		1	2	2	2	2
Lieutenants/Sergeants	Avg. Salary		66,890	66,890	66,890	66,890	66,890
Category 6	# FTE		3	3	3	3	3
Police	Avg. Salary		65,651	65,651	65,651	65,651	65,651
Category 7	# FTE		4	3	3	3	3
Police	Avg. Salary		59,776	59,776	59,776	59,776	59,776
Category 8	# FTE		18	20	20	20	20
Police	Avg. Salary		58,232	56,853	56,853	56,853	56,853
Category 9	# FTE		0	0	0	0	0
Dispatchers	Avg. Salary		0	0	0	0	0
Category 10	# FTE		3	3	3	3	3
Clerical	Avg. Salary		35,540	35,540	35,540	35,540	35,540
Category 11	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		20,800	20,800	20,800	20,800	20,800

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		4.40%	7.20%	7.20%	7.20%	7.20%
Category 4	% of Base		6.14%	7.74%	7.74%	7.74%	7.74%
Category 5	% of Base		4.77%	7.79%	7.79%	7.79%	7.79%
Category 6	% of Base		4.86%	7.94%	7.94%	7.94%	7.94%
Category 7	% of Base		5.33%	8.72%	8.72%	8.72%	8.72%
Category 8	% of Base		5.47%	9.17%	9.17%	9.17%	9.17%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 10	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

ASSUMPTIONS:		Actual	Actual	Estimated	Estimated	Estimated	Estimated
Police Department		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Fringes & Other Compensation							
Category 1	% of Base		8.68%	8.68%	8.94%	9.21%	9.48%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		32.57%	31.09%	32.02%	32.98%	33.97%
Director	\$ per Person		0	0	0	0	0
Category 3	% of Base		39.20%	36.31%	37.39%	38.52%	39.67%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 4	% of Base		33.52%	31.60%	32.55%	33.52%	34.53%
Lieutenants/Sergeants	\$ per Person		0	0	0	0	0
Category 5	% of Base		40.53%	39.98%	41.17%	42.41%	43.68%
Police	\$ per Person		0	0	0	0	0
Category 6	% of Base		37.88%	28.99%	29.86%	30.75%	31.68%
Police	\$ per Person		0	0	0	0	0
Category 7	% of Base		31.86%	27.29%	28.11%	28.96%	29.83%

Appendix B - Estimated General Fund Expenditures by Type

Police	\$ per Person		0	0	0	0	0
Category 8	% of Base		40.23%	38.54%	39.70%	40.89%	42.11%
Police	\$ per Person		0	0	0	0	0
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Dispatchers	\$ per Person		0	0	0	0	0
Category 10	% of Base		31.16%	35.68%	36.75%	37.85%	38.98%
Clerical	\$ per Person		0	0	0	0	0
Category 11	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 3	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 4	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 7	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 10	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 11	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,101	9,320	9,300	9,533	9,771	10,015
Utilities	\$ Amount	115,701	145,500	120,000	123,000	126,075	129,227
Prisoner Transport	\$ Amount	72,345	80,000	90,000	92,250	94,556	96,920
Other	\$ Amount	160,189	255,485	226,115	231,768	237,562	243,501

Capital Outlay							
Vehicles	\$ Amount	9,702	75,350	124,000	127,100	130,278	133,535
Equipment	\$ Amount	2,469	9,500	46,500	24,213	24,818	25,438
Parking Lot	\$ Amount	0	0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Civil Defense 325						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	1,310	1,500	1,500	1,500	1,500	1,500
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	1,043	5,265	5,100	5,228	5,358	5,492
Capital Outlay	0	0	0	0	0	0
	2,354	6,765	6,600	6,728	6,858	6,992

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Civil Defense							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	1	1	1	1
Director	Avg. Salary		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Temporary/Par	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Director	\$ per Person		0	1,500	1,500	1,500	1,500
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Education	\$ Amount	0	1,500	1,500	1,538	1,576	1,615
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	1,043	3,765	3,600	3,690	3,782	3,877

Capital Outlay							
Project 1	\$ Amount	0	0	0	0	0	
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Downriver Central Dispatch 302						
Personnel Services	421,187	422,784	403,758	403,758	403,758	403,758
Overtime	56,748	60,000	60,000	60,000	60,000	60,000
Fringes & Other Comp.	156,968	183,013	202,066	207,929	213,967	220,186
Pension	48,397	44,944	60,335	60,335	60,335	60,335
Supplies	360	2,500	1,500	1,538	1,576	1,615
Other Services & Charges	121,783	160,000	160,500	164,513	168,627	172,843
Capital Outlay	0	0	0	0	0	0
	805,443	873,241	888,159	898,073	908,263	918,737

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Downriver Central Dispatch							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Dispatchers	Avg. Salary		40,404	43,680	43,680	43,680	43,680
Category 2	# FTE		5	7	7	7	7
Dispatchers	Avg. Salary		39,255	39,013	39,013	39,013	39,013
Category 3	# FTE		12	12	12	12	12
Temporary/Part-time	Avg. Salary		15,509	7,249	7,249	7,249	7,249
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		24.75%	17.17%	17.17%	17.17%	17.17%
Category 2	% of Base		25.47%	19.22%	19.22%	19.22%	19.22%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		81.21%	56.37%	58.06%	59.81%	61.60%
Dispatchers	\$ per Person		0	0	0	0	0
Category 2	% of Base		69.27%	62.54%	64.42%	66.35%	68.34%
Dispatchers	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Central Dispatch		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	12,000	12,000	12,300	12,608	12,923
Utilities	\$ Amount	0	0	0	0	0	0
Other	\$ Amount	61,783	88,000	88,500	90,713	92,981	95,306
Personnel Reimburse	\$ Amount	60,000	60,000	60,000	61,500	63,038	64,614
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
Capital Outlay							
Vehicles	\$ Amount			0	0	0	0
Other	\$ Amount			0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Downriver Animal Control 303						
Personnel Services	76,751	101,114	101,010	101,010	101,010	101,010
Overtime	9,056	2,000	250	250	250	250
Fringes & Other Comp.	37,102	37,955	33,428	34,370	35,340	36,339
Pension	6,844	6,868	7,440	7,440	7,440	7,440
Supplies	352	1,000	300	300	300	300
Other Services & Charges	18,454	19,254	15,700	15,700	15,700	15,700
Capital Outlay	2,749	10,000	25,000	2,500	2,500	2,500
	151,308	178,191	183,128	161,570	162,540	163,539

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Downriver Animal Control							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		2	2	2	2	2
Maintenance	Avg. Salary		34,341	37,201	37,201	37,201	37,201
Category 2	# FTE		2	2	2	2	2
Temporary/Part-time	Avg. Salary		16,216	13,304	13,304	13,304	13,304
Category 3	# FTE			0	0	0	0
Temporary/Part-time	Avg. Salary			0	0	0	0
Category 4	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 5	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		2.91%	0.34%	0.34%	0.34%	0.34%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		51.65%	42.19%	43.46%	44.76%	46.11%
Maintenance	\$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	0.00%	0.00%	0.00%	0.00%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Downriver Animal Control		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	175	1,000	500	500	500	500
Utilities	\$ Amount	6,148	11,000	13,000	13,000	13,000	13,000
Other	\$ Amount	31,507	30,200	30,200	30,200	30,200	30,200
Personnel Reimburse	\$ Amount	12,054	12,054	12,000	12,000	12,000	12,000
Shelter Agreements	\$ Amount	(31,430)	(35,000)	(40,000)	(40,000)	(40,000)	(40,000)
	\$ Amount			0	0	0	0
	\$ Amount			0	0	0	0
Capital Outlay							
Vehicles	\$ Amount		10,000	25,000	2,500	2,500	2,500
Other	\$ Amount	2,749			0	0	0

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Fire Department 336						
Personnel Services	1,636,618	1,706,764	1,711,472	1,765,930	1,705,757	1,705,757
Overtime	117,164	103,000	103,000	116,639	112,474	112,474
Fringes & Other Comp.	479,888	689,037	663,025	638,400	612,314	614,660
Pension	795,484	951,428	1,007,158	1,005,170	999,153	999,153
Supplies	1,895	4,000	4,000	4,100	4,203	4,308
Other Services & Charges	114,786	163,180	162,480	166,543	170,706	174,974
Capital Outlay	45,000	15,000	15,000	15,375	15,759	16,153
	3,190,836	3,632,409	3,666,135	3,712,157	3,620,366	3,627,479

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Fire Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		84,397	85,530	80,692	80,692	80,692
Category 2	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		67,381	67,381	67,381	67,381	67,381
Category 3	# FTE		4	4	4	4	4
Firefighters	Avg. Salary		62,978	62,978	62,978	62,978	62,978
Category 4	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		60,174	60,174	60,174	60,174	60,174
Category 5	# FTE		1	1	1	1	1
Firefighters	Avg. Salary		60,174	60,174	60,174	60,174	60,174
Category 6	# FTE		2	2	2	2	2
Firefighters	Avg. Salary		59,518	59,518	58,785	58,785	58,785
Category 7	# FTE		5	5	5	5	5
Firefighters	Avg. Salary		58,785	58,785	58,785	58,785	58,785
Category 8	# FTE		12	12	12	12	12
Firefighters	Avg. Salary		51,060	51,358	56,422	56,422	56,422
Category 9	# FTE		1	1	1	1	1
Clerical	Avg. Salary		29,494	29,494	29,494	29,494	29,494

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		5.46%	5.46%	6.18%	6.18%	6.18%
Category 3	% of Base		5.84%	5.84%	6.62%	6.62%	6.62%
Category 4	% of Base		6.11%	6.11%	6.92%	6.92%	6.92%
Category 5	% of Base		6.11%	6.11%	6.92%	6.92%	6.92%
Category 6	% of Base		6.18%	6.18%	7.09%	7.09%	7.09%
Category 7	% of Base		6.26%	6.26%	7.09%	7.09%	7.09%
Category 8	% of Base		7.20%	7.16%	7.38%	7.38%	7.38%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		33.42%	31.70%	33.06%	34.05%	35.07%
Firefighters	\$ per Person		0	0	0	0	0
Category 2	% of Base		40.99%	38.08%	37.63%	37.63%	38.76%
Firefighters	\$ per Person		0	0	0	0	0
Category 3	% of Base		38.66%	37.18%	36.27%	36.27%	36.27%
Firefighters	\$ per Person		0	0	0	0	0
Category 4	% of Base		36.96%	34.52%	34.79%	34.79%	34.79%
Firefighters	\$ per Person		0	0	0	0	0
Category 5	% of Base		49.82%	44.92%	44.68%	44.68%	44.68%
Firefighters	\$ per Person		0	0	0	0	0
Category 6	% of Base		37.04%	35.71%	35.39%	35.39%	35.39%
Firefighters	\$ per Person		0	0	0	0	0
Category 7	% of Base		39.62%	39.37%	35.11%	35.11%	35.11%
Firefighters	\$ per Person		0	0	0	0	0
Category 8	% of Base		44.22%	42.49%	37.49%	37.49%	37.49%
Firefighters	\$ per Person		0	0	0	0	0
Category 9	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary	\$ per Person		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Fire Department		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Pension							
Category 1	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 2	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 3	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 4	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		120.31%	127.90%	127.90%	127.90%	127.90%
Category 7	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 8	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 9	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%
Other Services & Charges							
Auto/Travel/Education	\$ Amount	6,997	15,000	15,000	15,375	15,759	16,153
Utilities	\$ Amount	42,578	56,230	50,100	51,353	52,637	53,953
Other	\$ Amount	65,211	91,950	97,380	99,815	102,310	104,868
Capital Outlay							
Other Equipment	\$ Amount	45,000	15,000	15,000	15,375	15,759	16,153
Vehicles	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Engineering and Building 440						
Personnel Services	537,539	565,419	569,870	569,870	569,870	569,870
Overtime	3,539	5,500	5,500	5,500	5,500	5,500
Fringes & Other Comp.	136,140	175,579	168,752	173,703	178,802	184,054
Pension	174,432	193,529	228,750	228,750	228,750	228,750
Supplies	10,993	16,000	16,000	16,400	16,810	17,230
Other Services & Charges	151,942	140,574	148,440	152,152	155,956	159,854
Capital Outlay	0	0	0	0	0	0
	1,014,585	1,096,601	1,137,312	1,146,375	1,155,688	1,165,258

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Engineering and Building							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		1	1	1	1	1
Director	Total		105,622	105,622	105,622	105,622	105,622
Category 2	# FTE		2	2	2	2	2
Clerical	Avg. Salary	engineers	72,800	72,800	72,800	72,800	72,800
Category 3	# FTE		2	2	2	2	2
Clerical	Avg. Salary	engineers	53,560	54,798	54,798	54,798	54,798
Category 4	# FTE		3	3	3	3	3
Clerical	Avg. Salary	clerical	41,489	41,489	41,489	41,489	41,489
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary	clerical	30,306	30,306	30,306	30,306	30,306
Category 6	# FTE		13	13	13	13	13
Temporary/Part-time	Avg. Salary		4,023	4,175	4,175	4,175	4,175
Category 7	# FTE	treasury	0	0	0	0	0
Temporary/Part-time	Avg. Salary	allocation	0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		5.13%	5.02%	5.02%	5.02%	5.02%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		25.58%	24.46%	25.20%	25.95%	26.73%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		34.75%	31.91%	32.87%	33.86%	34.87%
Clerical	\$ per Person	engineers	0	0	0	0	0
Category 3	% of Base		32.90%	30.89%	31.81%	32.77%	33.75%
Clerical	\$ per Person	engineers	0	0	0	0	0
Category 4	% of Base		42.13%	40.25%	41.45%	42.70%	43.98%
Clerical	\$ per Person	clerical	0	0	0	0	0
Category 5	% of Base		25.44%	28.93%	29.80%	30.69%	31.61%
Clerical	\$ per Person	clerical	0	0	0	0	0
Category 6	% of Base		4.94%	6.87%	6.87%	6.87%	6.87%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 7	% of Base	treasury	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person	allocation	0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 5	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Engineering and Building		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	4,144	9,200	8,200	8,405	8,615	8,830
Utilities	\$ Amount	3,319	3,540	3,540	3,629	3,720	3,813
Inspectors/CAD	\$ Amount	138,453	114,734	114,234	117,090	120,017	123,017
Other	\$ Amount	6,026	13,100	22,466	23,028	23,604	24,194
Capital Outlay							
NSP2	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

NO NSP

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
DPS 448						
Personnel Services	795,483	804,990	818,452	818,452	818,452	818,452
Overtime	41,694	105,000	80,000	80,000	80,000	80,000
Fringes & Other Comp.	314,633	288,333	271,732	279,553	287,609	295,906
Pension	302,165	300,371	358,053	358,053	358,053	358,053
Supplies	4,095	4,000	4,000	4,000	4,000	4,000
Other Services & Charges	1,117,183	1,382,267	1,401,467	1,401,467	1,401,467	1,401,467
Capital Outlay	53,439	35,000	35,000	35,000	35,000	35,000
	2,628,694	2,919,961	2,968,704	2,976,525	2,984,581	2,992,878

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
DPS							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		3	3	3	3	3
Supervisor	Avg. Salary		54,683	54,683	54,683	54,683	54,683
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		7	7	7	7	7
Maintenance	Avg. Salary		35,517	35,517	35,517	35,517	35,517
Category 4	# FTE		6	6	6	6	6
Maintenance	Avg. Salary		38,002	38,529	38,529	38,529	38,529
Category 5	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 6	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 7	# FTE		21	21	21	21	21
Temporary/Part-time	Avg. Salary		6,381	6,871	6,871	6,871	6,871

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		22.74%	17.33%	17.33%	17.33%	17.33%
Category 4	% of Base		21.25%	15.97%	15.97%	15.97%	15.97%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		34.54%	30.82%	31.74%	32.69%	33.68%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		40.67%	39.04%	40.21%	41.41%	42.66%
Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		43.53%	40.33%	41.54%	42.78%	44.07%
Maintenance	\$ per Person		0	0	0	0	0
Category 5	% of Base		69.40%	65.53%	67.50%	69.52%	71.61%
Clerical	\$ per Person		0	0	0	0	0
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Clerical	\$ per Person		0	0	0	0	0
Category 7	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 4	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 5	% of Base		62.66%	75.61%	75.61%	75.61%	75.61%
Category 6	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 7	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	0.00%	0.00%	0.00%	0.00%

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
DPS		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	500	0	0	0	0
Utilities	\$ Amount	53,865	71,600	75,600	75,600	75,600	75,600
Gasoline & Oil	\$ Amount	476,626	534,000	560,000	560,000	560,000	560,000
Road Salt	\$ Amount	73,643	150,000	140,000	140,000	140,000	140,000
Building Maintenance	\$ Amount	89,836	90,000	90,000	90,000	90,000	90,000
Vehicle/Auto Maint	\$ Amount	136,994	190,000	191,000	191,000	191,000	191,000
Other	\$ Amount	286,218	346,167	344,867	344,867	344,867	344,867
Capital Outlay							
Vehicles	\$ Amount	42,000	20,000	20,000	20,000	20,000	20,000
Other	\$ Amount	11,439	15,000	15,000	15,000	15,000	15,000

Appendix B - Estimated General Fund Expenditures by Type

	Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Recreation Department 750						
Personnel Services	238,154	250,308	241,416	241,416	241,416	241,416
Overtime	891	2,001	2,000	2,000	2,000	2,000
Fringes & Other Comp.	51,875	62,591	47,256	47,256	47,256	47,256
Pension	11,294	12,926	11,935	11,935	11,935	11,935
Supplies	1,303	2,000	2,000	2,050	2,101	2,154
Other Services & Charges	138,319	146,670	145,470	149,108	152,835	156,657
Capital Outlay	65,850	0	12,000	2,300	2,358	2,417
	507,686	476,496	462,077	456,065	459,901	463,835

ASSUMPTIONS:		Actual 2012-2013	Budget 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2017-2018	Estimated 2018-2019
Recreation Department							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		42,689	44,834	44,834	44,834	44,834
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		38,230	26,178	26,178	26,178	26,178
Category 3	# FTE		1	1	1	1	1
Recreation Maintenance	Avg. Salary		48,339	48,339	48,339	48,339	48,339
Category 4	# FTE		20	20	20	20	20
Temporary/Part-time	Avg. Salary		6,000	6,103	6,103	6,103	6,103
Category 5	# FTE		1	0	0	0	0
Temporary/Part-time	Avg. Salary		1,050	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		4.14%	4.14%	4.14%	4.14%	4.14%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		48.48%	38.23%	38.23%	38.23%	38.23%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		28.31%	31.76%	31.76%	31.76%	31.76%
Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		45.29%	25.78%	25.78%	25.78%	25.78%
Recreation Maintenance	\$ per Person		0	0	0	0	0
Category 4	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 4	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 5	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Appendix B - Estimated General Fund Expenditures by Type

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Recreation Department		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Other Services & Charges							
Auto/Travel/Education	\$ Amount	3,183	1,750	1,250	1,281	1,313	1,346
Utilities	\$ Amount	33,388	34,820	34,820	35,691	36,583	37,498
SMART Program	\$ Amount	48,788	55,000	55,000	56,375	57,784	59,229
Program Expenses	\$ Amount	9,833	14,000	14,500	14,863	15,235	15,616
Other	\$ Amount	43,126	41,100	39,900	40,898	41,920	42,968
	\$ Amount						
Capital Outlay							
Other	\$ Amount	65,850	0	12,000	2,300	2,358	2,417
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Swimming Pool -Rec 755						
Personnel Services	9,101	11,000	11,000	11,000	11,000	11,000
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	696	842	842	842	842	842
Pension	0	0	0	0	0	0
Supplies	412	100	100	103	106	109
Other Services & Charges	1,353	1,700	1,800	1,828	1,856	1,885
Capital Outlay	0	0	0	0	0	0
	11,562	13,642	13,742	13,773	13,804	13,836

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Swimming Pool -Rec							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		10	10	10	10	10
Director	Avg. Salary		1,100	1,100	1,100	1,100	1,100
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Maintenance	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Utilities	\$ Amount	1,353	1,100	1,100	1,128	1,156	1,185
Other	\$ Amount	0	600	700	700	700	700
	\$ Amount						

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Yack Ice Arena - Rec 756						
Personnel Services	106,789	100,654	102,594	102,594	102,594	102,594
Overtime	1,502	1,499	2,000	2,000	2,000	2,000
Fringes & Other Comp.	25,805	28,849	22,283	22,833	23,399	23,982
Pension	6,112	5,081	5,081	5,081	5,081	5,081
Supplies	1,385	1,500	1,500	1,538	1,576	1,615
Other Services & Charges	199,678	214,740	217,020	220,686	224,444	228,296
Capital Outlay	0	0	0	0	0	0
	341,270	352,323	350,478	354,732	359,094	363,568

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Yack Ice Arena - Rec							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		50,814	50,814	50,814	50,814	50,814
Category 2	# FTE		10	10	10	10	10
Temporary/Part-time	Avg. Salary		4,984	5,178	5,178	5,178	5,178
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		2.95%	3.94%	3.94%	3.94%	3.94%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		49.27%	36.06%	37.14%	38.25%	39.40%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Utilities	\$ Amount	135,924	144,440	146,640	150,306	154,064	157,916
Other	\$ Amount	63,753	70,300	70,380	70,380	70,380	70,380
	\$ Amount						

Capital Outlay							
Other	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Youth Assistance 775						
Personnel Services	30,306	30,306	30,306	30,306	30,306	30,306
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	9,452	10,195	13,272	13,670	14,080	14,502
Pension	3,031	3,031	3,031	3,031	3,031	3,031
Supplies	200	200	200	205	210	215
Other Services & Charges	0	250	250	257	264	271
Capital Outlay	0	0	0	0	0	0
	42,989	43,982	47,059	47,469	47,891	48,325

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Youth Assistance							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 2	# FTE		0	0	0	0	0
Maintenance	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Temporary/Part-time	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		33.64%	43.79%	45.11%	46.46%	47.85%
Clerical	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	0	150	150	154	158	162
Other	\$ Amount	100	100	100	103	106	109
	\$ Amount	0	0	0	0	0	0
	\$ Amount	0	0	0	0	0	0

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Museums & Marketing 800						
Personnel Services	130,517	133,546	134,267	134,267	134,267	134,267
Overtime	1,694	0	0	0	0	0
Fringes & Other Comp.	25,746	31,519	33,952	34,861	35,797	36,761
Pension	8,639	8,649	8,649	8,649	8,649	8,649
Supplies	1,494	1,550	1,550	1,589	1,629	1,670
Other Services & Charges	25,471	30,484	30,988	31,762	32,555	33,370
Capital Outlay	0	0	0	0	0	0
	193,562	205,748	209,406	211,128	212,897	214,717

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Museums & Marketing							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		1	1	1	1	1
Director	Avg. Salary		56,181	56,181	56,181	56,181	56,181
Category 2	# FTE		1	1	1	1	1
Clerical	Avg. Salary		30,306	30,306	30,306	30,306	30,306
Category 3	# FTE		3	3	3	3	3
Temporary/Part-time	Avg. Salary		15,687	15,927	15,927	15,927	15,927

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		34.04%	39.01%	40.18%	41.38%	42.62%
Director	\$ per Person		0	0	0	0	0
Category 2	% of Base		29.02%	27.66%	28.49%	29.34%	30.22%
Maintenance	\$ per Person		0	0	0	0	0
Category 3	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Out-of-Class	\$ per Person						

Pension							
Category 1	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 2	% of Base		10.00%	10.00%	10.00%	10.00%	10.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Auto/Travel/Education	\$ Amount	303	400	400	410	420	431
Utilities	\$ Amount	15,919	20,775	20,775	21,294	21,826	22,372
Other	\$ Amount	9,249	9,309	9,813	10,058	10,309	10,567

Capital Outlay							
Masonic Temple	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

805	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Zoning Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	2,885	4,000	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	306	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	39	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	2,924	4,381	4,381	4,491	4,604	4,719

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Zoning Board of Appeals							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE	0	0	0	0	0	0
Other/Commis	Total	0	0	0	0	0	0
Category 2	# FTE	0	0	0	0	0	0
	Avg. Salary	0	0	0	0	0	0
Category 3	# FTE	0	0	0	0	0	0
	Avg. Salary	0	0	0	0	0	0

Overtime							
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0	0
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0	0
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person	0	0	0	0	0	0

Pension							
Category 1	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay							
Tennis Courts	\$ Amount	0	0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
810						
Planning Commission						
Personnel Services	0	0	0	0	0	0
Overtime	4,268	4,000	4,000	4,100	4,203	4,308
Fringes & Other Comp.	0	306	306	314	322	330
Pension	0	0	0	0	0	0
Supplies	78	100	100	103	106	109
Other Services & Charges	18,925	19,900	9,900	148	152	156
Capital Outlay	0	0	0	0	0	0
	23,271	24,306	14,306	4,665	4,783	4,903

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Planning Commission							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
Other/Commissioners/Bo	Total		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Commission	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Auto/Travel/Education	\$ Amount	625	625	1,500	1,538	1,576	1,615
Consultants	\$ Amount	18,300	18,400	8,400	(1,600)	(1,600)	(1,600)
Other	\$ Amount						

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
815						
Building Board of Appeals						
Personnel Services	0	0	0	0	0	0
Overtime	402	1,500	1,500	1,538	1,576	1,615
Fringes & Other Comp.	0	115	115	118	121	124
Pension	0	0	0	0	0	0
Supplies	0	75	75	77	79	81
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	402	1,690	1,690	1,733	1,776	1,820

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Building Board of Appeals							
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 2	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Other/Commis	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
1602-Clerical	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Other	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

Transfers Out							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount		0	0	0	0	0
Project 3	\$ Amount		0	0	0	0	0

Appendix B - Estimated General Fund Expenditures by Type

		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Civil Service Commission	845						
Personnel Services		3,529	3,000	3,000	3,000	3,000	3,000
Overtime		0	0	0	0	0	0
Fringes & Other Comp.		0	230	230	230	230	230
Pension		0	0	0	0	0	0
Supplies		5	100	100	103	106	109
Other Services & Charges		1,483	3,100	3,100	3,178	3,257	3,338
Capital Outlay		0	0	0	0	0	0
		5,018	6,430	6,430	6,511	6,593	6,677

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Civil Service Commission							
Personal Services (FTE=Full Time Employees)							
Category 1	Commission	1	1	1	1	1	1
Other/Commissioners/Board	Total	3,529	3,000	3,000	3,000	3,000	3,000
Category 2	# FTE		0	0	0	0	
	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Other/Commissioners/Board	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Test Administration	\$ Amount	1,315	3,000	3,100	3,178	3,257	3,338
Other	\$ Amount	168	100	0	0	0	0
	\$ Amount						

Capital Outlay							
Project 1	\$ Amount						
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Election Commission 840						
Personnel Services	13,975	12,500	7,000	7,000	7,000	7,000
Overtime	3,286	2,000	2,000	2,000	2,000	2,000
Fringes & Other Comp.	0	153	153	153	153	153
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	22,323	28,312	20,700	21,218	21,748	22,292
Capital Outlay	0	0	0	0	0	0
	39,584	42,965	29,853	30,371	30,901	31,445

53.84615385

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Election Commission		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	# FTE		130	130	130	130	130
Temporary/Part-time	Avg. Salary		121	54	54	54	54
Category 2	# FTE		0	0	0	0	0
Supervisor	Avg. Salary		0	0	0	0	0
Category 3	# FTE		0	0	0	0	0
Clerical	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		16.00%	28.57%	28.57%	28.57%	28.57%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		7.65%	7.65%	7.65%	7.65%	7.65%
Temporary/Part-time	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Supervisor	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Temporary/Part-time	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year				0.00%	2.50%	2.50%	2.50%

Other Services & Charges							
Class 1	\$ Amount	22,323	28,312	20,700	21,218	21,748	22,292
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay							
Other	\$ Amount						
	\$ Amount						
	\$ Amount						

Appendix B - Estimated General Fund Expenditures by Type

	Actual	Budget	Estimated	Estimated	Estimated	Estimated
	2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Retiree Health Care						
Personnel Services	0	0	0	0	0	0
Overtime	0	0	0	0	0	0
Fringes & Other Comp.	2,168,400	2,300,000	2,700,000	2,835,000	2,976,750	3,125,588
Pension	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
	2,168,400	2,300,000	2,700,000	2,835,000	2,976,750	3,125,588

ASSUMPTIONS:		Actual	Budget	Estimated	Estimated	Estimated	Estimated
Retiree Health Care		2012-2013	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Personal Services (FTE=Full Time Employees)							
Category 1	Commission		0	0	0	0	0
	Other/Commissioners/Bo	Total	0	0	0	0	0
Category 2	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0
Category 3	# People		0	0	0	0	0
	Avg. Salary		0	0	0	0	0

Overtime							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Fringes & Other Compensation							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
	\$ per Person		0	0	0	0	0

Pension							
Category 1	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 2	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%
Category 3	% of Base		0.00%	0.00%	0.00%	0.00%	0.00%

Supplies							
% Growth of Prior Year			0.00%	2.50%	2.50%	2.50%	

Other Services & Charges							
Class 1	\$ Amount	0	0	0	0	0	0
Class 2	\$ Amount						
Class 3	\$ Amount						

Capital Outlay							
Project 1	\$ Amount		0	0	0	0	0
Project 2	\$ Amount						
Project 3	\$ Amount						

Appendix C - CBO Inflation Factors

	2015-2016	2017-2018	2018-2019
CBO Inflation Factor			
	2.50%	2.50%	2.50%
Wage Rate Increases			
Elected	0.00%	0.00%	0.00%
Director	0.00%	0.00%	0.00%
Supervisor	0.00%	0.00%	0.00%
Clerical	0.00%	0.00%	0.00%
Maintenance	0.00%	0.00%	0.00%
Recreation Maintenance	0.00%	0.00%	0.00%
Firefighters	0.00%	0.00%	0.00%
Lieutenants/Sergeants	0.00%	0.00%	0.00%
Police	0.00%	0.00%	0.00%
Dispatchers	0.00%	0.00%	0.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	0.00%	0.00%	0.00%
Fringes & Other Comp. Increases			
Court	3.00%	3.00%	3.00%
Elected	3.00%	3.00%	3.00%
Director	3.00%	3.00%	3.00%
Supervisor	3.00%	3.00%	3.00%
Clerical	3.00%	3.00%	3.00%
Maintenance	3.00%	3.00%	3.00%
Building	3.00%	3.00%	3.00%
Firefighters	3.00%	3.00%	3.00%
Lieutenants/Sergeants	3.00%	3.00%	3.00%
Police	3.00%	3.00%	3.00%
Dispatchers	3.00%	3.00%	3.00%
Temporary/Part-time	0.00%	0.00%	0.00%
Other/Commissioners/Board	3.00%	3.00%	3.00%
Pension Increases			
DB-Police & Fire	0.00%	0.00%	0.00%
DB-General City & Dispatch	0.00%	0.00%	0.00%
DC	0.00%	0.00%	0.00%
Retiree Health Care Increases			
Retiree Health Care Insurance	5.00%	5.00%	5.00%
GF Reimbursement Increases			
GF Reimbursements	0.00%	0.00%	0.00%
Licenses & Permits Increases			
Licenses & Permits (451)	1.00%	1.00%	1.00%
Licenses (461)	1.00%	1.00%	1.00%
Permits - Other (471)	1.00%	1.00%	1.00%
Permits - Building (471)	1.00%	1.00%	1.00%
Service Charges & Fee Increases			
Service Charges & Fees	1.00%	1.00%	1.00%

APPENDIX D - Actuarial Contribution to Defined Benefit Plan

**City of Wyandotte
5-Year Financial Forecast (General Fund)
Contribution Analysis - Defined Benefit Plan
September 30, 2014**

	2013-2014	2014-2015	2015-2016	2017-2018	2018-2019
Mayor and Council	-	-	-	-	-
District Court	22,795.21	27,506.31	27,506.31	27,506.31	27,506.31
Financial Services	75,071.69	67,940.12	75,572.83	75,572.83	75,572.83
Clerk	46,750.38	56,412.32	56,412.32	56,412.32	56,412.32
Assessor	23,144.41	26,479.68	26,479.68	26,479.68	26,479.68
Treasurer	9,531.38	22,646.71	15,014.00	15,014.00	15,014.00 *
Information Technology	-	-	-	-	-
Engineering and Building	169,224.11	204,197.82	204,197.82	204,197.82	204,197.82
Police Department	1,044,459.34	1,026,509.75	1,026,509.75	1,026,509.75	1,026,509.75
Fire Department	854,746.61	910,118.88	902,054.45	902,054.45	902,054.45
Downriver Central Dispatch	25,317.15	33,026.45	33,026.45	33,026.45	33,026.45
DPS	277,569.78	334,935.39	334,935.39	334,935.39	334,935.39
Museums & Marketing	-	-	-	-	-
Swimming Pool -Rec	-	-	-	-	-
Youth Assistance	-	-	-	-	-
Yack Ice Arena - Rec	-	-	-	-	-
Retiree Health Care	-	-	-	-	-
Recreation Department	-	-	-	-	-
Total Budgeted in General Fund	2,548,610.06	2,709,773.42	2,701,708.99	2,701,708.99	2,701,708.99
Expected Investment Income	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
Projected Non-Principal Sources	2,998,610.06	3,159,773.42	3,151,708.99	3,151,708.99	3,151,708.99
Contribution Per Actuarial Valuation	3,211,198.00	3,220,577.00	3,220,577.00	3,220,577.00	3,220,577.00
(Use of Principal)/Additional Investment	(212,587.94)	(60,803.58)	(68,868.01)	(68,868.01)	(68,868.01)

* Amount determined by payroll budget workpaper based on the allocation of costs to the department from finance.

	Historical DB Pension Contribution	Annual Increase \$	Annual Increase %
2001	1,564,375.00		
2002	1,652,101.00	87,726.00	5.61%
2003	1,638,469.00	(13,632.00)	-0.83%
2004	1,796,657.00	158,188.00	9.65%
2005	2,002,355.00	205,698.00	11.45%
2006	2,081,665.00	79,310.00	3.96%
2007	2,402,158.00	320,493.00	15.40%
2008	2,506,589.00	104,431.00	4.35%
2009	2,368,524.00	(138,065.00)	-5.51%
2010	2,413,717.00	45,193.00	1.91%
2011	2,594,362.00	180,645.00	7.48%
2012	2,813,917.00	219,555.00	8.46%
2013	3,211,198.00	397,281.00	14.12%
2014	3,220,577.00	9,379.00	0.29%